IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 17TH JANUARY 2007 / 27TH PAUSHA 1928

WP(C).No. 1942 OF 2007(F)

PETITIONER:

P.T. ABDUL NAZAR,
PROPRIETOR, TORINO AGENCIES,
KARADY, THAMARASSERY.

BY ADV. SRI.K.B.MOHAMEDKUTTY(SR)
SRI.K.M.FIROZ

RESPONDENTS:

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1. THE SALES TAX OFFICER,
IVTH CIRCLE, KOZHIKODE.

2. THE DEPUTY TAHSILDAR,
REVENUE RECOVERY, KOZHIKODE.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 1942 OF 2007

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DATED THIS, THE 17TH DAY OF JANUARY, 2007

J U D G M E N T

Exts.P5 and P6 are petitions submitted by the petitioner seeking rectification of the revised assessment orders passed for the assessment years 1997-98 and 1998-99. Along with the said applications, he preferred Exts.P7 and P8 stay applications also, in which detailed statements are also contained. As per the statement, according to the petitioner, no amount will be payable by him, if the mistake pointed out is rectified.

2. In the circumstances, there will be a direction to the respondents that further proceedings pursuant to Exts.P1 and P2 notices shall be kept in abeyance until Exts.P5 and P6 are considered and disposed of by the first respondent, on condition that petitioner shall pay an amount of Rs. 1,00,000/- (one lakh) within a period of three weeks. In case the rectification applications are allowed and finds that the petitioner has paid any excess amount, he is entitled for refund of the amount of Rs. 1,00,000/ (One lakh) paid by him pursuant to this order. There will be a further

direction to the first respondent to consider and dispose of Exts.P5 and P6 petitions within a month. Petitioner shall produce a copy of this order before the first respondent for information and compliance.

The writ petition is disposed of as above.

P.R. RAMAN,
JUDGE.

knc/-